

House Finance, Ways, and Means Committee 1

Amendment No. 1 to HB1138

**Lynn
Signature of Sponsor**

AMEND Senate Bill No. 960*

House Bill No. 1138

by deleting all language after the enacting clause and substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-6-330(a)(16), is amended by deleting the subdivision in its entirety and substituting instead the following:

(16) Admission, dues, fees, or other charges paid to any person principally engaged in offering services or facilities for the development or preservation of physical fitness through exercise or other active physical fitness conditioning. This exemption shall apply to services and facilities such as gyms, fitness centers, fitness studios, high intensity interval training, cross training, ballet barre, pilates, yoga, spin classes, aerobics classes, and other substantially similar services and facilities that principally provide for exercise or other active physical fitness conditioning. This exemption shall not apply to persons principally engaged in offering recreational activities such as country clubs, tennis clubs, golf courses, and other substantially similar recreational facilities and activities.

SECTION 2. This act shall take effect July 1, 2019, the public welfare requiring it.